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From:

Sent: Tuesday, December 07, 2010 2:49:57 PM

To:

Cc:

Subject: RE: FPAAs (AC CASE)

The assessments of amounts reported and paid on amended returns may directly assessed under Treas. Reg. 301.6201-1(a)(1) and 301.6213-1(b). The reporting and paying of the these amounts removes these amounts from being part of a "deficiency" as defined under section 6211 that otherwise might be subject to a restriction on assessment under section 6225 (restriction on assessment of "deficiency" attributable to partnership items). Thus, there is no need to abate these amounts pending the completion of the partnership proceeding.

Any amounts that have not yet been assessed can await the completion of the TEFRA proceeding. If any amended return contains an explicit protest of the amount reported let me know.